



## **DEPARTMENT OF THE TREASURY**

Submission for OMB Review; Comment Request

**November 13, 2012**

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave., NW., Suite 8140, Washington, DC 20220, or e-mail at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, e-mail at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

**INTERNAL REVENUE SERVICE (IRS)**

OMB Number: 1545-1438.

Type of Review: Extension without change.

Title: CO-8-91 (Final) Distributions of Stock and Stock Rights.

Abstract: The requested information is required to notify the Service that a holder of preferred stock callable at a premium by the issuer has made a determination regarding the likelihood of exercise of the right to call that is different from the issuer's determination.

Affected Public: Private Sector: Businesses or other For-Profit Institutions.

Estimated Total Burden Hours: 333

OMB Number: 1545-0217.

Type of Review: Extension without change of a currently approved collection.

Title: Form 5735, American Samoa Economic Development Credit.

Abstract: Form 5735 is used to figure the American Samoa economic development credit under section 30A. The credit is generally allowed against income tax imposed by Chapter 1.

A domestic corporation (other than an S corporation) that is an existing credit claimant with respect to American Samoa must complete Form 5735 for each year the American Samoa economic development credit election is in effect.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 127.

OMB Number: 1545-0495

Type of Review: Extension without change of a currently approved collection.

Title: Request for Public Inspection or Copy of Exempt or Political Organization IRS Form

Form: 4506-A.

Abstract: Internal Revenue Code section 6104 states that if an organization described in section

501(c) or (d) is exempt from taxation under section 50(a) for any taxable year, the application for exemption is open for public inspection. This includes all supporting documents, any letter or other documents issued by the IRS concerning the application, and certain annual returns of the organization. Form 4506-A is used to request public inspection or a copy of these documents.

Affected Public: Individuals or Households

Estimated Total Burden Hours: 19,400.

OMB Number: 1545-0887.

Type of Review: Extension without change of a currently approved collection.

Title: Information Return for Publicity Offered Original Issue Discount Instruments.

Form: 8121.

Abstract: Form 8281 is filed by the issuer of a publicly offered debt instrument having OID.

The information is used to update Pub. 1212, List of Original Issue Discount Instruments.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 3,060.

OMB Number: 1545-1260.

Type of Review: Extension without change of a currently approved collection.

Title: CO-62-89 (Final) Final Regulations under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards.

Abstract: The reporting requirement concerns the election a taxpayer may make to treat as the change data the effective date of a plan of reorganization in a title II or similar case rather than the confirmation date of a plan.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 1.

OMB Number: 1545-1537.

Type of Review: Extension without change.

Title: REG-253578-96 Final Regulations for Health Coverage Portability for Group Health Plans and Group Health insurance Issuers under HIPPA Titles I & IV

Abstract: The regulations provide guidance for group health plans and the employers maintaining them regarding requirements imposed on plans relating to preexisting condition exclusions, discrimination based on health status, and access to coverage.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 262,289.

OMB Number: 1545-1543.

Type of Review: Extension without change.

Title: Revenue Procedure 97-29 Model Amendments and Prototype Program for SIMPLE IRAs

Abstract: The revenue procedure provides guidance to drafters of prototype SIMPLE IRAs on obtaining opinion letters and provides permissive amendments to sponsors of non-SIMPLE IRAs.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 25,870.

OMB Number: 1545-2110.

Type of Review: Extension without change.

Title: REG-127770-07 (Final), Modifications of Commercial Mortgage Loans Held by a Real

Estate Mortgage Investment Conduit.

Abstract: This final regulation expands the list of permitted loan modifications to include certain modifications of commercial mortgages. The regulations are necessary to better accommodate evolving commercial mortgage industry packages.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 3,000

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**BILLING CODE: 4830-01**

**[FR Doc. 2012-27971 Filed 11/16/2012 at 8:45 am; Publication Date: 11/19/2012]**